

Senate File 141 - Introduced

SENATE FILE _____
BY WARNSTADT

Passed Senate, Date _____ Passed House, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act providing for the suspension or revocation of an alcoholic
2 beverage license or permit for failure to pay sales taxes and
3 making penalties applicable.
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
5 TLSB 1204XS 83
6 ec/rj/14

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1 1 Section 1. Section 123.39, subsection 1, paragraph b, Code
1 2 2009, is amended by adding the following new subparagraph:
1 3 NEW SUBPARAGRAPH. (7) The failure or refusal on the part
1 4 of any licensee or permittee to remit any sales or use taxes
1 5 for a continuous period of at least one year.
1 6 EXPLANATION
1 7 This bill provides that the administrator of the alcoholic
1 8 beverages division or the applicable local authority may
1 9 suspend or revoke an alcoholic beverage license or permit, or
1 10 a civil penalty may be imposed, if the licensee or permittee
1 11 fails or refuses to remit any sales or use taxes for a
1 12 continuous period of at least one year.
1 13 LSB 1204XS 83
1 14 ec/rj/14